

May 3, 2017

Dear Chairman Tedder:

The Tax Tribunal serves as an essential part of Michigan's adjudicative system, serving as the sole jurisdiction for property tax appeals and concurrent jurisdiction for non-property tax appeals with the Court of Claims. As a specialty court, the Tribunal strives to offer a specialized set of knowledge and experience in order to better adjudicate what are often complicated and technical cases and can have a substantial impact on Michigan's residents and businesses.

Despite the importance of the Tribunal and the measurable impact it can have on both residential and commercial taxpayers, the Tribunal's operational framework has remained largely unchanged over the past decades; in the meantime, Michigan's judicial courts, as well as other tax courts around the nation, have adapted and evolved.

Recent history has proven that the Tribunal is overdue for reform. Budget reductions, inadequate training opportunities, and outdated statutory processes have limited members' ability to perform their duties and has impacted the efficiency of operations and decision-making.

House Bill 4412 accomplishes responsible reforms that integrate Michigan's unique Tribunal model with distinguished national standards and model acts, while providing better consistency with Michigan's courts. These changes will promote a more efficient and consistent system for the benefit of all of Michigan's taxpayers.

As a broad representation of Michigan's business and taxpayer community, we encourage you to adopt this worthwhile legislation and make the overdue and necessary improvements to our Tribunal system.

Sincerely,

Jason Puscas
Director, Government Relations
Detroit Regional Chamber

Shane Barry
Government Relations
Michigan Association of CPA's

Tony Stamas
Vice President of Government Relations
Small Business Administration of Michigan

Wendy Block
Director of Health Policy and H.R.
Michigan Chamber of Commerce

Alex Domenicucci
Chairman
Taxation Section, State Bar of Michigan¹

¹ The Taxation Section is a voluntary section funded by voluntary dues. The position expressed herein is that of the Section only and not the State Bar of Michigan, which does not have a position on the matter. The Section has 1,222 members, with 14 members on its decision-making body. The Section voted via electronic vote 11 to 0 in favor of its position.